1944

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File No. [redacted]

Legal Department

B BRANCH

Subject:—

Rules and Notifications under the

Indian Stamp Act 1899

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Office of the R.L.A.

Attention is invited to the letter of the Madras and Southern Maharatta Railway Company dated the 10th August 1943 at pate 121 ante. In that letter the Railway company says that if at all it is only the eastern coastal districts that are lekely to be declared to be threatened areas. In view of this fact and the fact that a major portion of the company's ~~it~~ lines is situated in the Province of Madras and not in this Province it was not considered ne essary to include in the draft notification supplied with R.L.A.'s No. 8400 dated the 13th November 1943, "the employees ofthe Railway Company". (since a major portion ofthe Company's lines is situated in the Province of Madras and it is the eastern coastal districts that are likely to be declared threatened areas the action taken by the Madras Government exempting the agreements executed both by the employees of the Company and its nominees is distinguishable.) This may be brought to thenotice ofthe Railway Company and if the Railway Company still insists that the agreement executed by the employees in this Province should be exempted from stamp duty ,even though no part of this Province is declared a threatened area, the notification No. 142/28(a) dated 7th February 1944 at page 139 ante may be amended by the deletion of thewords "the nominees of" and the insertion of the words "their nominee" after the words "threatened areas".

Id/-
P.N.M.
23-6-44.
Remembrancer of Legal Affairs.

U.R. to R.D. No. 4448, dated the 24th June 1944.

S.C.

Office of the R.L.A.

The draft notifications at pages 5 and 7 ante, as slightly amended, are in order.

2. From the definition of "Collecting Government", in section 2(12A) of the Indian Stamp Act, 1899, read with section 9(a), it appears that it will be for the Central Government to grant remissions in respect of stamp duty in the case of receipts. Item No. (1) in the draft notification at p. 7 has therefore been deleted and the other items have been re-numbered.

Sd/-
For Remembrancer of Legal Affairs.

U.R. to R.D., No. ₹ 4491 , dated the 26th June 1944.

S.C. 12/7
4 copies.

Office of the R.L.A.

The notification will have to refer specifically to the various Provident Fund Rules applicable to Government servants concerned, giving reference to the particular rule under which the policies of life insurance are hypothenated in favour of Government. R.D. is, therefore, requested to mention the said rules and to furnish this office with copies of the same to facilitate checking

Sd/-

For Remembrancer of Legal Affairs.

U.R. to Revenue Department , No. 6949 dated 6th October 1944.

S.C. 12/7
4 copies.

Office of the R.L.A.

The view expressed at "A" on page 19 ante does not appear quite correct. The form set out in theThird Schedule to the Bombay Explosion (Compensation) Ordinance, 1944, falls into two ~~par~~ separate and district parts. The first is a receipt and the second a kindof release agreement or assignment. As regards the second part the Provincial Government would no doubt be the appropriate Government to remit stamp duty and for this purpose the draft notification at page 21 ante as formally amended may be issued. As regards the firs part the appropriate Government is clearly the Central Government and a similar notification may have to be issued for this purpose by the Central Government also inasmuch as the receipt though acknowledging the consideration money and contained in the & instrument would not get the benefit of the exemption under a clause (a) of the exemption under article 53 of the stamp Act by reason of the circumstance that the principal instrument is one not duly stamped as required but one on which the stamp duty leviable as an assignment or release is to be remitted. The point may be brought to the notice of the Central Government and the decision whether or not they should issue a like notification should be left to them.

2.. Under sections 3 and 4 of the Bombay Explosion (Compensation) Ordinance, 1944, the Chairman of the Claims Committee and Claims commissioner are to be appointed by the Central Government Under section 1A of the Court-fees Act, 1870, the appropriate Government for the purposes of section 35 re.documents presented to officers serving under the Central Government is the Central Government. The draft notification at page 23, cannot therefore be issued by this Government.

Id/-
P.N.M.
11-7-44.

Remembrancer of Legal Affairs.

U.R. to R.D. No. 4902 , dated the 12th July 1944.